

EXHIBIT C

Financial Questions for Applicants Seeking Local Exchange Service Authority

1. (Answer if requesting waiver of Part 710) What circumstances warrant a departure from the prescribed Uniform System of Accounts ("USOA")?

nii communications is a competitive carrier exempt from the FCC Uniform System of Accounts regulations and has no market power. It would be burdensome and unnecessary to require nii communications to comply with these regulations.

2. Will records be maintained in accordance with Generally Accepted Accounting Principles ("GAAP")?

Yes.

3. Will applicants accounting system provide an equivalent portrayal of operating results and financial condition as the USOA?

Yes.

4. Will applicants accounting procedures maintain or improve uniformity in substantive results as among similar telecommunications companies?

Yes.

5. Will applicant maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?

Yes.

6. Does the accounting system currently in use by applicant provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns? What specific accounts or sub-accounts provide this data?

Yes. See Exhibit K for the accounts and/or sub-accounts that will provide this data. Corporate Account 115 contains all Illinois-specific financial information

7. If a waiver of Part 710 is granted, will applicant provide annual audited statements or all periods subsequent to granting of the waiver?

Yes.

8. Does applicant agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?

Yes.

9. Please attached a copy of applicant's chart of accounts.

Please see Exhibit K.